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Report on the activities of the Office of Internal Oversight Services

Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Activities of the Office of Internal Oversight Services on peace operations for the period 1 January to 31 December 2013

Report of the Office of Internal Oversight Services

Summary

The present report is submitted in conformity with General Assembly resolutions 48/218 B (para. 5 (e)), 54/244 (paras. 4 and 5), 59/272 (paras. 1-3) and 64/263 (para. 1). It covers the oversight activities of the Office of Internal Oversight Services related to peace operations during the 12-month period from 1 January to 31 December 2013.

The Office of Internal Oversight Services issued 209 oversight reports related to peace operations in 2013. The reports included 545 recommendations, 65 of which were classified as critical to the Organization. The report of the Office on its non-peacekeeping oversight activities for the period from 1 July 2012 to 30 June 2013 is contained in document A/68/337 (Part I) and Add.1.

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Preface

I am pleased to submit the present report to the General Assembly on the activities of the Office of Internal Oversight Services (OIOS) in peace operations during the 12-month period ending 31 December 2013.

This year, 2013, has been challenging for OIOS and for peace operations. OIOS is pleased to be in the process of implementing the restructuring of the Investigations Division peacekeeping operations in line with the approval, in late June 2013, by the General Assembly in the context of the 2013-2014 budget. While both staffing and accommodation for the restructuring have been challenging, OIOS is looking forward to completing the transition within the budget year.

In addition, OIOS has implemented the pilot project approved by the General Assembly for making internal audit reports available to the public on the OIOS website. This development has been positive in terms of transparency, with no unintended or negative consequences to date.

OIOS looks forward to reviewing its results with Member States, and expresses its gratitude to the Secretary-General and senior management for their continued support and collaboration.

I also appreciate the dedication and commitment of OIOS staff members for their efforts in often challenging circumstances to improving operations, accountability and effectiveness of the organizations they serve.

(*Signed*) Carman L. **Lapointe**
Under-Secretary-General for Internal Oversight Services

I. Introduction

1. During the reporting period, from 1 January to 31 December 2013, the Office of Internal Oversight Services (OIOS) issued 209 oversight reports related to peace operations.

2. The present part of the report pertains exclusively to the oversight of United Nations peace operations, which includes the Department of Peacekeeping Operations, the Department of Field Support, the peacekeeping missions that fall under the authority of those Departments and the special political and peacebuilding missions led by the Department of Political Affairs and the Department of Peacekeeping Operations, supported by the Department of Field Support and the Department of Management. The report of the Office of Internal Oversight Services on its non-peace operations oversight activities for the period from 1 July 2012 to 30 June 2013 is contained in document A/68/337 (Part I) and Add.1. A listing of all peace operations reports issued during the period may be found on the OIOS website (http://www.un.org/Depts/oios/pages/rep_and_pub.html).

II. Overview

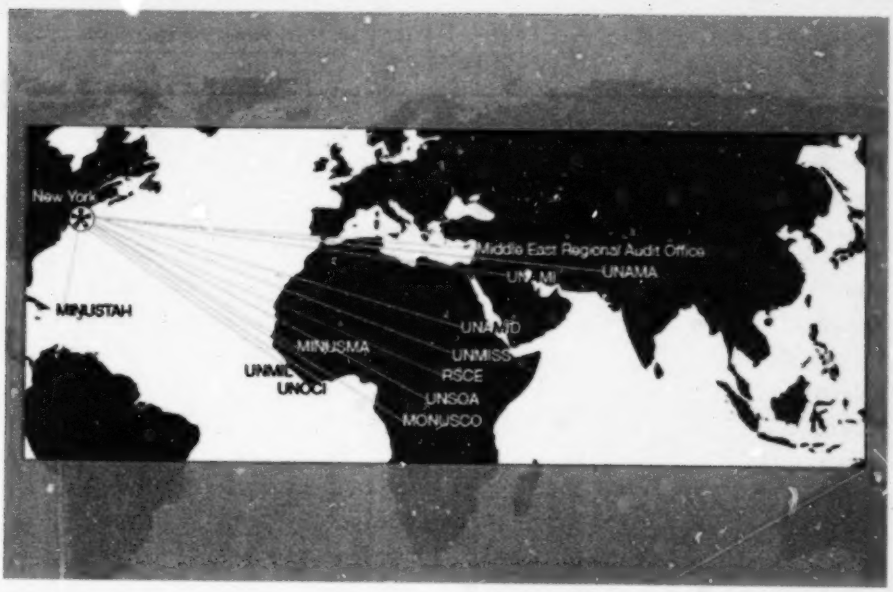
A. Internal Audit Division

3. The Peacekeeping Audit Service of the Internal Audit Division operates out of New York and through resident audit offices based in 11 missions, one office and the Regional Service Centre in Entebbe, Uganda (see figure I), including the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo (MONUSCO), the United Nations Mission in Liberia (UNMIL), the United Nations Operation in Côte d'Ivoire (UNOCI), the United Nations Stabilization Mission in Haiti (MINUSTAH), the United Nations Mission in South Sudan (UNMISS), the United Nations Assistance Mission for Iraq (UNAMI), the United Nations Assistance Mission in Afghanistan (UNAMA), the African Union-United Nations Hybrid Operation in Darfur (UNAMID), the United Nations Integrated Mission in Timor-Leste (UNMIT),[1] the United Nations Support Office for the African Union Mission in Somalia (UNSOA), the United Nations Multidimensional Integrated Stabilization Mission in Mali (MINUSMA)[2] and the Middle East Office, which covers the United Nations Interim Force in Lebanon (UNIFIL), the Office of the United Nations Special Coordinator for the Middle East Peace Process (UNSCO), the United Nations Peacekeeping Force in Cyprus (UNFICYP), the United Nations Disengagement Observer Force (UNDOF) and the United Nations Truce Supervision Organization (UNTSO).

[1] Resident auditors vacated UNMIT in April 2013.

[2] MINUSMA posts were approved in December 2013.

Figure I
OIOS Internal Audit Division offices



4. In New York, the Peacekeeping Audit Service oversees and provides technical and administrative support to resident audit offices and conducts audits of the Department of Peacekeeping Operations, the Department of Field Support, the Department of Political Affairs and smaller peacekeeping and special political missions where there are no resident auditors. The Service is assisted by specialists from the Special Assignments Section and the Information and Communication Technology Audit Section. The specific expertise of these staff members complements the work of the resident auditors and ensures consistency and depth in auditing cross-cutting areas. During the reporting period, the Division issued 67 reports related to peace operations.

More efficient monitoring of recommendations

5. OIOS closely monitors the implementation of all outstanding recommendations on a regular basis. Follow-up on recommendations is conducted quarterly for critical recommendations and annually for important recommendations. The results of the follow-up are included in OIOS quarterly activity reports, which are submitted to senior management and set out in the addendum to part I of the OIOS annual reports that are issued during the main session of the General Assembly. In 2013, the Internal Audit Division issued 498 recommendations, including 65 critical and 433 important, related to peace operations. Table 1 below provides a breakdown of the critical and important audit recommendations issued to each department/mission during 2013.

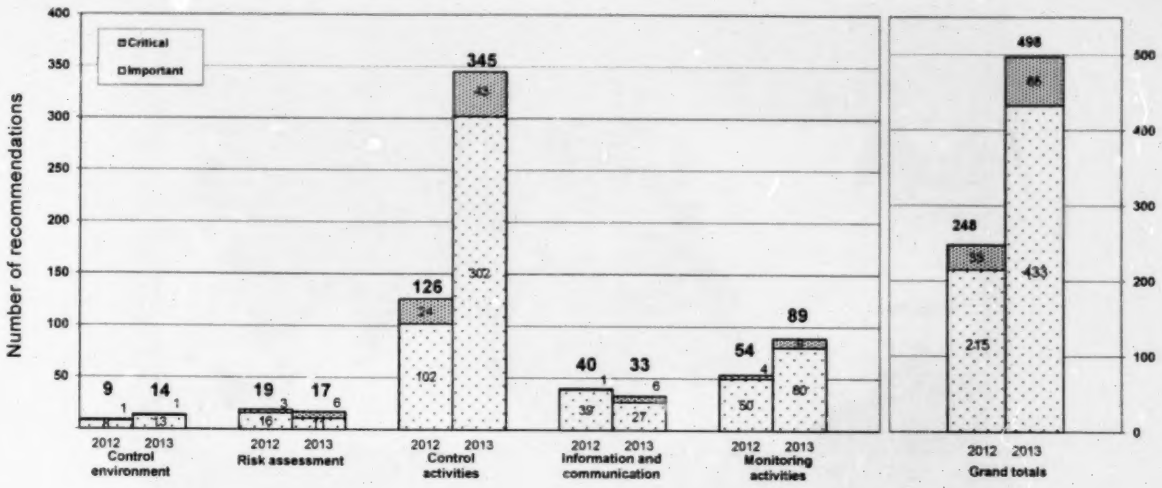
Table 1
Number of peace operations-related audit recommendations issued in 2013

Client	*Recommendations*		*Total*
	Critical	*Important*	
Department of Field Support	4	42	46
Department of Management		8	8
Department of Political Affairs		1	1
United Nations Integrated Peacebuilding Office in the Central African Republic		12	12
MINUSTAH	6	38	44
MONUSCO	4	31	35
UNAMA		15	15
UNAMI	2	15	17
UNAMID	8	35	43
UNDOF		3	3
UNFICYP	1	3	4
UNIFIL	5	19	24
United Nations Integrated Peacebuilding Office in Guinea-Bissau		14	14
United Nations Interim Security Force for Abyei	2	11	13
UNMIL	4	33	37
United Nations Mission in South Sudan	16	45	61
UNMIT		5	5
United Nations Regional Office for Central Africa		5	5
UNOCI	7	39	46
United Nations Peacebuilding Support Office		4	4
UNSCO		2	2
Office of the United Nations Special Coordinator for Lebanon		8	8
UNSOA	2	34	36
UNTSO	4	11	15
Total	**65**	**433**	**498**

Classification of recommendations by internal control component

6. During the reporting period, audit recommendations were classified using the five integrated components of internal control: control environment, risk assessment, control activities, information and communication, and monitoring activities. Figure II shows the distribution of critical and important recommendations for each of the control components for 2013 compared with 2012. It indicates that the 345, or 69 per cent, of the recommendations in 2013 were related to control activities, which are the actions established through policies and procedures that help in ensuring that management's directives to mitigate risks are carried out.

Figure II
Audit recommendations classified by internal control components



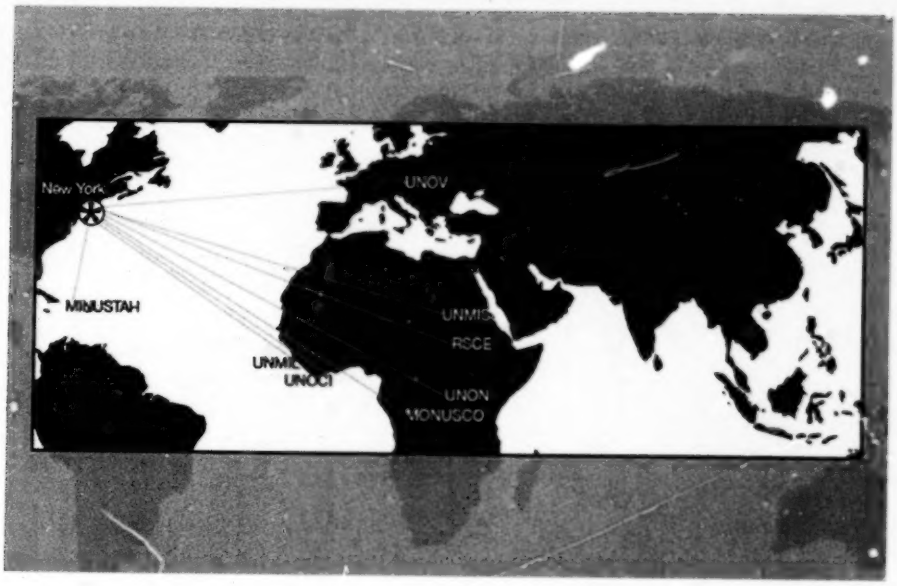
Thematic audits

7. The Internal Audit Division made greater use of thematic audits to identify systemic strengths and weaknesses across peace operations. Thematic audits have highlighted the need for policy reviews and procedural changes and have facilitated knowledge-sharing.

B. Investigations Division

8. The Investigations Division, with its headquarters in New York, also operates through two Offices (in Nairobi and Vienna), the Regional Service Centre in Entebbe, Uganda, and resident investigation offices in five peacekeeping missions: MONUSCO, UNMIL, MINUSTAH, UNOCI, and UNMISS (see figure III). Investigations at other missions are conducted by investigators based at other locations, including Headquarters.

Figure III
OIOS Investigations Division offices



Investigations process

9. The Investigation Intake Committee provides an auditable analytical approach to determine the appropriate action for matters received. The Committee's review of source information includes assessing the initial scope of possible investigations, applicable legal norms, receivability, jurisdiction, requirements for specialized investigative skills and the need for further clarification. The Committee may designate a reported matter for: (a) investigation by OIOS; (b) registration for information purposes; (c) referral to another, more appropriate entity for response; (d) suspension pending further clarification; or (e) further assessment.

10. The results of the investigations are classified into eight categories: procurement; management; inventory/assets; personnel; financial; programmatic, sexual harassment; and sexual exploitation and abuse. While matters for direct investigation by OIOS most commonly belong in the categories of procurement, financial, and sexual exploitation and abuse, peacekeeping-related matters may arise in all categories. Minor management, assets/inventory and personnel matters are referred to a more appropriate office for action, and only matters indicating serious financial or operational impacts are retained for investigation by OIOS. Matters involving procurement irregularities continue to be a priority, given the potential financial risks and impact on the integrity of organizational systems.

11. Upon the completion of the investigations, the Division issues three types of reports: an "investigation" report, issued when reported matters are substantiated through OIOS investigations; a "contingent" report, used to present, through the Department of Field Support to the Government of a troop-contributing country, evidence implicating the country's peacekeepers; or a "closure" report, issued when OIOS investigations do not substantiate reported matters.

12. In 2013, the Investigations Division issued 139 reports, including 88 closure reports, 23 contingent reports and 28 investigation reports. As at 31 December 2013, the Investigations Division had 105 cases under investigation (see table 2).

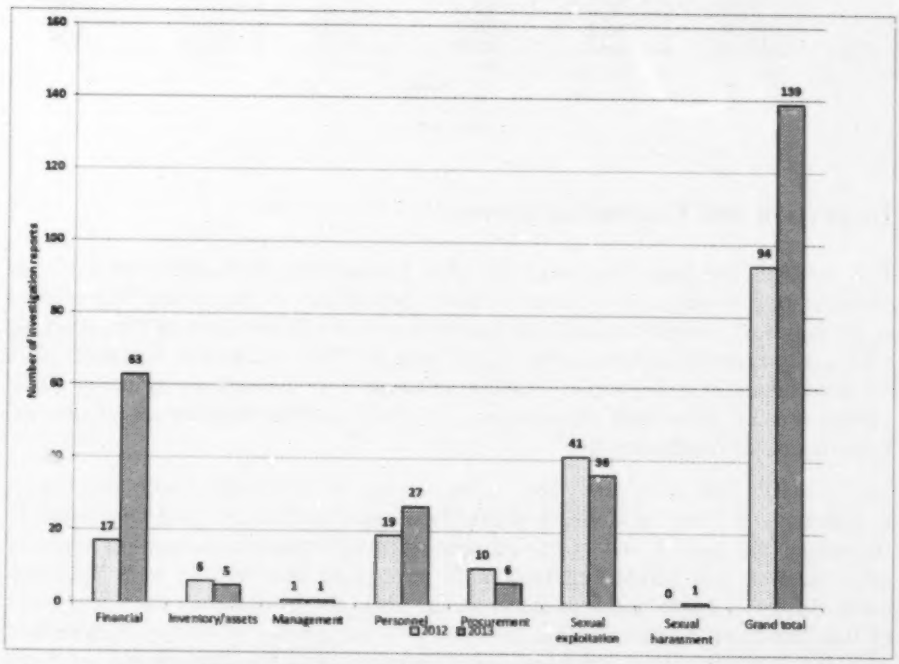
Table 2
Case flow of peace operations

	Investigations				
Year	*Open at start of year*	*Adjustments*[a]	*Opened during year*	*Closed during year*	*Open at year-end*
2012	148		69	95	122
2013	122	50	72	139	105

[a] The adjustment is attributed to a reclassification of medical insurance cases from non-peacekeeping to peacekeeping.

13. Sexual exploitation and abuse remains a significant area of concern. Thirty-six reports were issued on sexual exploitation and abuse investigations, of which 15 found sufficient evidence of misconduct, including 13 reports of allegations involving minors or non-consensual sex. Eight of those cases involved uniformed personnel and 7 involved civilians. Figure IV provides a breakdown of the investigation reports issued.

Figure IV
Investigation reports related to peace operations issued during 2012 and 2013, by category[a]

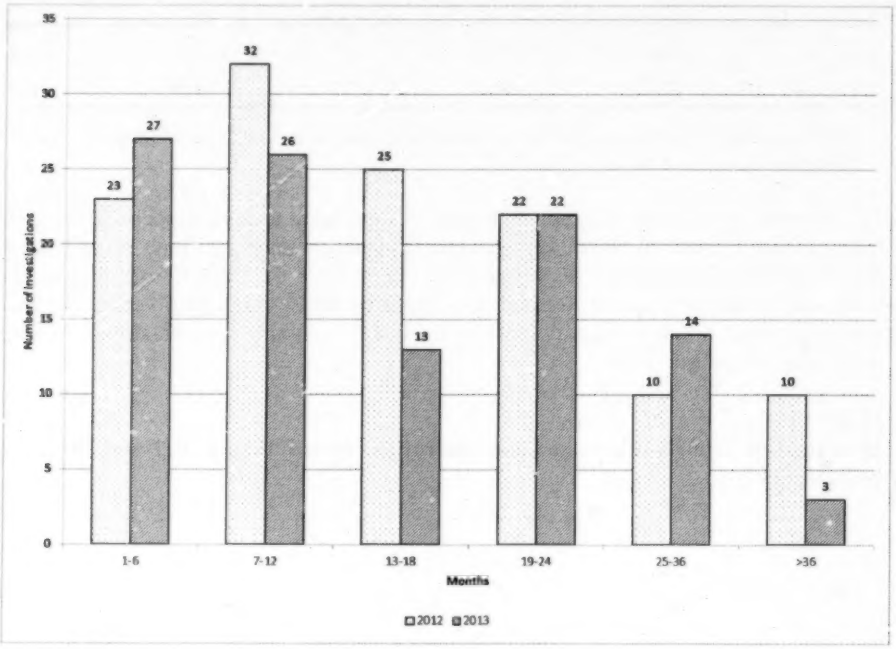


[a] The spike in the financial category, from 17 in 2012 to 63 in 2013, is attributed to a significant number of medical fraud cases.

14. The number of peace operations investigations pending for 12 months or more was 52 as at 31 December 2013, compared with 67 as at 31 December 2012. Figure V provides a breakdown of the pending peace operations investigations as at 31 December 2012 and 2013.

Figure V

Length of pending peace operations investigations as at 31 December, 2012 and 2013



C. Inspection and Evaluation Division

15. In 2013, the Inspection and Evaluation Division began a comprehensive risk-based work planning analysis and presented preliminary results to the Independent Audit Advisory Committee and also shared it with the Department of Peacekeeping Operations and the Department of Field Support. This determined that there were 53 discrete peacekeeping topics which were suitable for evaluation, including cross-cutting themes, individual peacekeeping missions and subprogrammes of the two Departments at Headquarters.

16. The Division also established a framework of cooperation with the Policy, Evaluation and Training Division of the Department of Peacekeeping Operations to strengthen the quality and utility of peacekeeping evaluations, meeting formally every quarter, and, interacting informally throughout the year on work planning, methodology and substantive areas of focus. This has strengthened the client focus of the Inspection and Evaluation Division and the quality of its communications with the Department of Peacekeeping Operations and the Department of Field Support has improved.

17. In 2013, the Inspection and Evaluation Division issued three reports. The first was a review of the reporting by United Nations peacekeeping missions on the protection of civilians (A/67/795) and the second, an evaluation on how flexibility and adaptability in the operations of UNIFIL have affected its results (IED-13-001). The reports contained six important recommendations. The third was a meta-evaluation of United Nations peacekeeping evaluations.

D. Staffing

18. Efforts to address vacancy rates throughout OIOS were continued. The OIOS vacancy rate for peacekeeping as at 31 December 2013 was 18 per cent, the same rate reported as at 31 December 2012 (see table 3 below). The Office continued to enhance its recruitment strategy and increased the use of rosters for staff selection. OIOS expects improvement in the Investigation Division vacancy rate with the completion of restructuring.

Table 3
OIOS vacancy rates: 2012-2013

	As at 31 December 2012		*As at 31 December 2013*	
	Vacant posts	*Per cent*	*Vacant posts*	*Per cent*
Investigations Division	11	20	17	30
Internal Audit Division	16	18	10	12
Inspection and Evaluation Division	0	0	0	0
Executive Office	0	0	0	0
Total	**27**	**18**	**27**	**18**

E. Impediments to the work of the Office of Internal Oversight Services

19. During 2013, there was no inappropriate scope limitation that impeded the Office's work or independence.

III. Oversight results

A. Internal audit and investigation activities by department/mission[3]

Thematic audits

Preparedness for the implementation of the International Public Sector Accounting Standards

20. OIOS conducted these audits in the Department of Field Support, MINUSTAH, MONUSCO, UNAMA, UNAMI, UNAMID, UNFICYP, UNIFIL,

[3] The section includes selected results from internal audit and investigation reports issued during the reporting period.

UNMIL, UNSOA, UNMISS, UNOCI, UNTSO, UNSCO, the Regional Service Centre in Entebbe and the United Nations Global Service Centre in Brindisi, Italy.

21. The Department of Field Support and field operations made considerable progress in determining IPSAS-compliant opening balances with regard to plant, property, equipment and inventory. However, owing partly to the late issuance of guidelines from the Department, the initial real estate registers prepared by field operations omitted and misclassified certain assets. Also, field operations did not: (a) allocate sufficient resources to conduct a complete physical verification to account for property and inventory: (b) reconcile differences between the results of physical counts and the records in the inventory management system (Galileo); or (c) ensure that write-off and disposal actions were done on a timely basis. As a result, there was a risk that data were not sufficiently captured to ensure that the IPSAS-compliant opening balances were reliable, complete and accurate. Following OIOS recommendations, the Department issued the remaining guidelines and instructions, and 13 of the 15 field operations audited allocated sufficient resources for physically verifying real estate and inventory and cleansing the data in Galileo.

22. OIOS tests of inventory indicated: (a) a large number of items that could not be located as movements were incorrectly recorded or not updated in Galileo; (b) poor storage conditions and methods of stacking inventory; and (c) inadequate controls over the management of inventory, including the lack of segregation of duties between those safeguarding inventory and those responsible for physically verifying it. Management accepted OIOS recommendations for improving inventory management and providing training to responsible staff. Seven field operations implemented the recommendations from OIOS and the remaining operations were taking the required corrective actions.

Management of contingent-owned equipment in peacekeeping operations

23. OIOS conducted these audits in the Department of Peacekeeping Operations, the Department of Field Support, MINUSTAH, MONUSCO, UNAMID, UNIFIL, UNMIL, UNMISS, UNOCI and UNSOA.

24. Policies and procedures existed to guide staff in the management of contingent-owned equipment. However, the relevant Manual and Guidelines did not cover in sufficient detail areas such as the roles and responsibilities of contingents and missions on the disposal of contingent-owned equipment. OIOS recommended that the Department of Field Support propose to the member States of the Working Group on Contingent-Owned Equipment that the guidelines be further clarified. The Department accepted the recommendation and was implementing it.

25. When conducting inspections, field missions were not all complying with the COE Guidelines and their respective standard operating procedures. For example: (a) MONUSCO began conducting operational readiness inspections only in January 2012, although an action plan was developed to conduct the required backlog of inspections by 30 June 2013, (b) UNMIL did not systematically conduct and document operational readiness inspections on a biannual basis and did not always submit verification reports to Headquarters within the required 45 days, and (c) UNSOA hired a contractor to conduct inspections of contingent-owned equipment, but did not consistently verify that only qualified personnel were assigned to perform inspections or maintain records to that effect. OIOS recommended that action be taken to ensure compliance with the COE Manual and Guidelines on conducting

inspections. MONUSCO, UNMIL and UNSOA implemented the recommendations from OIOS and the remaining missions were taking corrective actions.

Procurement, administration and management of rations contracts

26. OIOS conducted these audits in the Department of Management, the Department of Field Support, MONUSCO, UNAMID, UNMIL, UNOCI, UNMISS and UNSOA. Rations were procured through a competitive process and contracts were administered in compliance with the Procurement Manual. The Department of Field Support also provided field operations with policy support and technical guidance to ensure consistency and the use of best practice in the management of rations. However, the Department of Field Support Rations Management Guidelines, issued in 2004, were out of date, not adequate and sometimes unclear. For example, some missions continued to conduct pre-dispatch inspections at contractors' warehouses, which were no longer necessary in missions where contractors retained the risk of loss/damage during transportation to contingents' locations. The Department accepted the OIOS recommendation and is in the process of updating the Rations Management Guidelines.

27. Contingents were not adequately accounting for rations. Moreover, controls over the receipt and inspection of rations needed improvement, as: (a) some delivery locations did not have scales to weigh rations; (b) fresh produce and dry rations were transported under unsuitable temperatures causing deterioration; and (c) the hygiene conditions of delivery vehicles were not inspected. One mission did not perform the required quarterly inspections of the contractor's warehouses, resulting in the lack of full compliance with the established health and safety requirements. OIOS recommended that missions implement measures, including providing additional training, to ensure that contingents adequately accounted for rations received. MONUSCO and UNAMID implemented the recommendations from OIOS and the remaining missions were taking the required corrective actions.

Receiving and inspection activities

28. OIOS conducted these audits in MINUSTAH, MONUSCO, UNAMA, UNAMI, UNAMID, UNIFIL, UNMIL, UNOCI, UNMISS and UNSOA. Most missions did not maintain complete and adequate registers for tracking incoming shipments and the receiving and inspection process was not always completed within prescribed timelines. Although most missions had generally implemented adequate procedures to report discrepancies identified during inspections, there was a need to ensure that discrepancies were resolved in a timely manner. The deficiencies described above created an unmitigated risk that inventory balances might be misstated, and that mission management might not be in a position to properly address delays in the receiving and inspection process. OIOS recommended that the procedures for the receiving and inspection process be strengthened. Five missions implemented the recommendations from OIOS and five were taking the required corrective actions.

Accounts receivable and payable

29. OIOS conducted these audits in MINUSTAH, UNAMA, UNMIL, UNIFIL, UNAMID, UNSOA and UNOCI. Field missions had made progress in implementing year-end closing instructions issued by the Department of Management in

preparation for the adoption of IPSAS. With the exception of UNOCI, accounts receivable and payable balances were generally properly recorded and adequately supported. However, as a result of lax controls and inadequate follow-up mechanisms, missions had long-outstanding accounts receivable balances that needed to be resolved. Also, MINUSTAH, UNAMA, UNAMID, UNMIL and UNOCI needed to take action to settle long-outstanding accounts payable that had been pending owing mainly to the lack of accurate contact and banking details of payees. The missions accepted the recommendations from OIOS and were implementing them.

Fuel management

30. OIOS conducted these audits in UNIFIL, MINUSTAH, MONUSCO, UNISFA and UNOCI. Well-established missions had satisfactorily implemented procedures to govern fuel management activities. However, missions needed to improve controls to monitor fuel quantities provided to United Nations and contingent-owned fuel-consuming equipment. Also, following the establishment of turnkey fuel contracts for sourcing and managing fuel, missions' levels of contingent-owned fuel and storage equipment needed to be reviewed. Controls in UNISFA needed significant improvement, resulting from the insufficient monitoring of fuel operations. Two missions implemented the recommendations from OIOS and three were taking corrective actions to address the identified weaknesses.

Procurement

31. OIOS conducted these audits in UNTSO, MINUSTAH, MONUSCO, UNAMID, UNAMA, UNOCI, UNMISS and the Regional Procurement Office in Entebbe. Procurement activities were not always in compliance with the United Nations Procurement Manual. In particular, the delegation of procurement authority was exceeded; the vendor registration process was generally poor; insufficient time was provided to vendors to respond to solicitations; and the comparative analysis of vendors' offers needed to improve. Controls over the management of procurement activities in MINUSTAH and UNTSO needed significant improvement. These control weaknesses were attributable mainly to the lack of skills and experience of procurement staff and inadequate training of other mission personnel involved in the procurement process. The control weaknesses are being addressed by the missions.

Department of Political Affairs

Internal audit activities

32. OIOS issued one audit recommendation and one audit report to the Department of Political Affairs:

- *Quality of reporting to donors on extrabudgetary funds in the United Nations Secretariat (2013/076)*

Department of Field Support

Internal audit activities

33. OIOS issued 46 audit recommendations and nine audit reports to the Department of Field Support:

- *IPSAS preparedness: property, plant and equipment and inventory opening balances in the Department of Field Support (2013/058)*
- *IPSAS preparedness in the Regional Service Centre in Entebbe (2013/089)*
- *Waste management in field missions (2013/50)*
- *Procurement, administration and management of rations contracts (2013/056)*
- *Contingent-owned equipment (2013/030)*
- *IPSAS preparedness in the United Nations Logistics Base at Brindisi, Italy (2013/092)*
- *Receiving and inspection in peacekeeping missions (2013/09)*
- *Information and communications technology infrastructure supporting the implementation of IPSAS and Umoja (2013/019)*
- *Audit of support functions in the Regional Service Centre in Entebbe (2013/074)*

Critical recommendations

34. *Audit of the information and communications technology infrastructure supporting the implementation of IPSAS and Umoja (2013/019)*. The disaster recovery plan for the United Nations Global Service Centre (Brindisi, and Valencia, Spain) was not complete. The disaster recovery readiness of both locations had been evaluated; however, the plan did not include all of the systems that process and store data supporting the implementation of IPSAS and Umoja. Therefore, there was an unmitigated risk of not having critical data readily available that could cause delays in the implementation of IPSAS and Umoja. The Global Service Centre took action to complete and test the disaster recovery plans of all systems supporting the implementation of IPSAS and Umoja.

35. While the Office of Information and Communications Technology had completed the installation of the required security zoning infrastructure in the Valencia and Brindisi enterprise data centres, the Umoja production and management infrastructures were defined but not fully implemented. Although the Office and the Department had different opinions on the design of the network architecture in the infrastructure hosting environment, the presentation of this issue to the Umoja Steering Committee did not adequately describe the pros and cons of the alternatives. OIOS recommended that the Office of Information and Communications Technology, in coordination with the Department and the Umoja Office, ensure that a timely decision be made on the design of the network architecture for the infrastructure hosting environment of Umoja, by documenting: (a) the potential risks and impact of the network infrastructure options; and (b) the roles and responsibilities for managing the infrastructure and hosting services. The Office of Information and Communications Technology, the Department and the Umoja Office accepted the recommendation and took action to address the issue satisfactorily.

Department of Management

Internal audit activities

36. OIOS issued eight audit recommendations and one audit report to the Department of Management:

- *Activities of the Regional Procurement Office in Entebbe (2013/07)*

United Nations Integrated Peacebuilding Office in the Central African Republic (BINUCA)

Internal audit activities

37. OIOS issued 12 audit recommendations and one audit report to BINUCA:

- *United Nations Integrated Peacebuilding Office in the Central African Republic (2013/15)*

Investigation activities

38. OIOS issued one investigation report to BINUCA:

- *Investigation report on extortion by a staff member (0409/11)*

United Nations Stabilization Mission in Haiti (MINUSTAH)

Internal audit activities

39. OIOS issued 44 audit recommendations and six audit reports to MINUSTAH:

- *IPSAS preparedness: property, plant and equipment and inventory opening balances (2013/058)*
- *Local procurement of goods and services (2013/081)*
- *Fuel management (2013/031)*
- *Receiving and inspection (2013/109)*
- *Accounts receivable and payable (2013/131)*
- *Corrections activities (2013/143)*

Critical recommendations

40. *Audit of local procurement (2013/081).* There was a lack of adequate controls over documents received from vendors in MINUSTAH. For example, the financial proposal submitted by a sole competitor for the provision of catering services was lost and another submission for the provision of posters was misplaced. This resulted in delays in the procurement process. OIOS recommended that MINUSTAH implement procedures to ensure that vendor submissions are adequately secured and accounted for as required by the United Nations Procurement Manual. MINUSTAH accepted the recommendation and updated its standard operating procedures.

41. In the same audit, OIOS found that the high turnover of staff in the Procurement Section of MINUSTAH impacted its capacity to perform effectively. As a result, there were numerous errors in the procurement process, which delayed procurement of goods and services. OIOS recommended that MINUSTAH

strengthen the capacity of the Procurement Section by filling vacant posts and providing additional training and guidance to relevant staff. At the time of the audit, there were 3 vacant posts out of 20 authorized posts. MINUSTAH accepted the recommendation, stating that one post had been filled and another one was under recruitment.

Investigation activities

42. OIOS issued four contingent reports and two investigation reports related to MINUSTAH:

- *Investigation report on possible misuse of United Nations funds by a former staff member (0148/08)*
- *Investigation report on sexual exploitation and abuse, failing to report arrest and providing false information by a staff member (0589/11)*
- *Contingent report on physical abuse by peacekeepers (0637/11)*
- *Contingent report on sexual exploitation and abuse and other misconduct by peacekeepers (0371/11)*
- *Contingent report on sexual exploitation and abuse of a minor by a peacekeeper (0283/11)*
- *Contingent report on sexual exploitation and abuse of a minor by peacekeepers (0282/11)*

In addition, OIOS issued four closure reports related to unsubstantiated misconduct (*0202/11*, *0519/12*, *0292/13*, *0291/13*).

43. *Cases 0291/13 and 0292/13*. In MINUSTAH, it was reported that a staff member sexually assaulted three different individuals, including a minor. The investigation could not substantiate any of the claims and a closure report was issued.

United Nations Organization Stabilization Mission in the Democratic Republic of the Congo (MONUSCO)

Internal audit activities

44. OIOS issued 35 audit recommendations and six audit reports to MONUSCO:

- *United Nations police operations (2013/103)*
- *IPSAS preparedness: property, plant and equipment and inventory opening balances in MONUSCO (2013/058)*
- *Local procurement of goods and services (2013/104)*
- *Fuel management (2013/037)*
- *Receiving and inspection (2013/109)*
- *Disposal of assets and Local Property Survey Board activities (2013/125)*

Investigation activities

45. OIOS issued 14 contingent reports and nine investigation reports related to MONUSCO:

- *Investigation report on sexual abuse of a minor by an employee of a United Nations contractor at the former United Nations Organization Mission in the Democratic Republic of the Congo (MONUC) (0603/11)*
- *Investigation report on abduction and sexual abuse of a minor by a staff member at the former MONUC (0435/08)*
- *Investigation report on abduction and sexual abuse of a minor by a United Nations Volunteer at the former MONUC (0589/09)*
- *Investigation report on misuse of a "movement of personnel" document by a staff member at the former MONUC (0523/11)*
- *Investigation report on sexual abuse of a minor by a staff member of a United Nations vendor (0422/12)*
- *Investigation report on sexual exploitation and abuse by a staff member of a United Nations vendor (0227/11)*
- *Investigation report on sexual abuse of a minor by a staff member (0485/11)*
- *Investigation report on unauthorized release of confidential documents by a staff member (0363/11)*
- *Investigation report on unauthorized outside activity by a staff member (0309/11)*
- *Contingent report on fraud by a peacekeeper (0010/13)*
- *Contingent report on fraud by peacekeepers (0294/11)*
- *Contingent report on fuel fraud by peacekeepers (0243/12)*
- *Contingent report on ivory possession by a peacekeeper (0357/12)*
- *Contingent report on misconduct by a peacekeeper (0438/12)*
- *Contingent report on misconduct by peacekeepers (0035/13)*
- *Contingent report on possession and trafficking of ivory by peacekeepers (0054/12)*
- *Contingent report on sexual abuse by a peacekeeper (0357/11)*
- *Contingent report on sexual abuse by a peacekeeper (0001/12)*
- *Contingent report on sexual abuse by peacekeepers (0023/13)*
- *Contingent report on sexual exploitation and abuse by a peacekeeper (0079/11)*
- *Contingent report on sexual exploitation by a peacekeeper (0063/11)*
- *Contingent report on sexual exploitation by peacekeepers (0313/12)*
- *Contingent report on the assault by peacekeepers (0460/11)*

In addition, OIOS issued 12 closure reports related to unsubstantiated misconduct (*0061/09, 0119/08, 0397/12, 0520/10, 0521/10, 0092/13, 0351/11, 0166/12, 0323/12, 0474/10, 0336/11, 0192/13*).

United Nations Assistance Mission in Afghanistan (UNAMA)

Internal audit activities

46. OIOS issued 15 audit recommendations and five audit reports to UNAMA:

- *Human rights programme (2013/129)*
- *Receiving and inspection (2013/109)*
- *Local procurement of goods and services (2013/132)*
- *Accounts receivable and payable (2013/141)*
- *Medical facilities (2013/114)*

Investigation activities

47. OIOS issued two closure reports related to unsubstantiated misconduct in UNAMA *(0272/12, 0151/11)*.

United Nations Assistance Mission for Iraq (UNAMI)

Internal audit activities

48. OIOS issued 17 audit recommendations and four audit reports to UNAMI:

- *IPSAS preparedness: property, plant and equipment and inventory opening balances (2013/058)*
- *Medical and staff counselling services (2013/135)*
- *Comprehensive audit of air travel activities and related practices (2013/09)*
- *Receiving and inspection (2013/09)*

Investigation activities

49. OIOS issued one investigation report to UNAMI:

Investigation report on acquisition of a forged passport by a staff member at UNAMI (0399/11)

African Union-United Nations Hybrid Operation in Darfur (UNAMID)

Internal audit activities

50. OIOS issued 43 audit recommendations and seven audit reports to UNAMID:

- *Local procurement of goods and services (2013/080)*
- *Safety and security (2013/055)*
- *Receiving and inspection (2013/109)*
- *Civil affairs (2013/111)*
- *Regional headquarters (2013/112)*
- *Movement control (2013/100)*
- *Accounts receivable and payable (2013/116)*

Investigation activities

51. OIOS issued one closure report related to unsubstantiated misconduct in UNAMID (*0551/10*).

United Nations Disengagement Observer Force (UNDOF)

Internal audit activities

52. OIOS issued three audit recommendations and one audit report to UNDOF:

- *Evacuation and other related allowances (2013/094)*

Investigation activities

53. OIOS issued one contingent report to UNDOF:

- *Contingent report on assault and disorderly behaviour by a peacekeeper (0307/12)*

United Nations Peacekeeping Force in Cyprus (UNFICYP)

Internal audit activities

54. OIOS issued four audit recommendations and one audit report to UNFICYP:

- *IPSAS preparedness: property, plant and equipment and inventory opening balances (2013/058)*

Investigation activities

55. OIOS issued three closure reports related to unsubstantiated misconduct to UNFICYP (*0491/11, 0373/13, 0279/12*).

United Nations Interim Force in Lebanon (UNIFIL)

Internal audit activities

56. OIOS issued 24 audit recommendations, and six audit reports to UNIFIL:

- *Human resources management (2013/005)*
- *IPSAS preparedness: property, plant and equipment and inventory opening balances (2013/058)*
- *Receiving and inspection function (2013/109)*
- *Fuel management (2013/077)*
- *Aviation operations (2013/144)*
- *Accounts receivable and payable (2013/115)*

Critical recommendations

57. *Audit of human resources management (2013/05)*. Owing to a lack of adequate guidelines, UNIFIL did not conduct reference checks to verify work experience of the selected candidates in 14 recruitment and promotion cases reviewed. In addition, three of these cases were not processed in a competitive and transparent manner. OIOS recommended that the Office of Human Resources Management remind

officials in UNIFIL of their obligations to properly exercise delegated authority. The Office accepted and implemented the recommendation.

58. In the same audit, OIOS observed that UNIFIL, in implementing its mission-wide post classification exercise and, after consultation with the Department of Field Support, paid special post adjustment to 94 national staff totalling $707,000. These payments were contrary to the relevant administrative instruction. UNIFIL and Department of Field Support officials did not have the authority to make an exception to the administrative instruction and exceptional approval was not granted from the Assistant Secretary-General for Human Resources Management. The Office of Human Resources Management accepted and implemented the recommendation of reminding responsible managers that the authority to make exceptions to administrative instructions remained with the Office.

Investigation activities

59. OIOS issued three contingent reports related to UNIFIL.

- *Contingent report on misconduct by a peacekeeper (0364/12)*
- *Contingent report on theft of fuel by a peacekeeper (0309/12)*
- *Contingent report on unlawful transportation of ammunition by a peacekeeper (0201/13)*

In addition, OIOS issued 49 closure reports related to unsubstantiated misconduct (*0527-0531/11, 0533-0562/11, 0572-0573/11, 0575-0583/11, 0585-0587/11*).

United Nations Integrated Peacebuilding Office in Guinea-Bissau (UNIOGBIS)

Internal audit activities

60. OIOS issued 14 audit recommendations and one audit report to UNIOGBIS:

- *United Nations Integrated Peacebuilding Office in Guinea-Bissau (2013/038)*

United Nations Integrated Peacebuilding Office in Sierra Leone (UNIPSIL)

Investigation activities

61. OIOS issued one report to UNIPSIL on unsubstantiated misconduct (*0072/12*).

United Nations Interim Security Force for Abyei (UNISFA)

Internal audit activities

62. OIOS issued 13 audit recommendations and two audit reports to UNISFA:

- *Asset management (2013/106)*
- *Fuel management (2013/085)*

63. *Audit of fuel management (2013/085)*. The UNISFA Fuel Unit, in the Supply Section, did not have the capacity to ensure that fuel operations were managed effectively. As a result, functions were delegated to a military staff officer who had not been adequately trained, was not fully conversant with the United Nations rules and procedures, and in the absence of the Head of Unit, was incorrectly assuming fiduciary functions. OIOS made recommendations to improve the functioning of the

Fuel Unit, implement adequate procedures and increase the capacity of the Fuel Unit. UNISFA accepted the recommendations and increased the staffing level of the Fuel Unit.

64. In the same audit, OIOS observed that UNISFA had not developed and issued adequate procedures to govern and manage fuel operations. As a result, a number of control weaknesses were identified, including the lack of: (a) approvals of bulk fuel issued to contingents and UNISFA sections/units; (b) procedures for verifying the contractor's invoices prior to payment; (c) monitoring of the contractor's compliance with the terms of the fuel contract; and (d) procedures to ensure regular reimbursement of fuel supplied to third parties. UNISFA developed standard operating procedures on fuel operations, as recommended by OIOS.

United Nations Mission in Liberia (UNMIL)

Internal audit activities

65. OIOS issued 37 audit recommendations and three audit reports to UNMIL:

- *Engineering activities (2013/096)*
- *Accounts receivable and payable (2013/117)*
- *Political, planning and policy section (2013/134)*

Investigation activities

66. OIOS issued one contingent report and three investigation reports related to UNMIL:

- *Investigation report on assault of a female staff member by an individual contractor (0412/12)*
- *Investigation report on evasion of customs duties and misuse of United Nations air assets and tax privileges by a staff member (0440/12)*
- *Investigation report on misuse of a United Nations vehicle for transporting drugs and attempted bribery of police by a staff member (0203/13)*
- *Contingent report on sexual exploitation and abuse of minors by a peacekeeper (0254/12)*

In addition, OIOS issued three closure reports related to unsubstantiated misconduct (*0334/08, 0302/13, 0610/11*).

67. *Case 0203/13.* In UNMIL, a staff member, driving a United Nations vehicle and in company with two local civilians, was stopped at a local police checkpoint and found to be in possession of 173 kilograms of cannabis. The OIOS investigation found that the staff member had taken the United Nations vehicle without authority by using a former staff member's driving permit to access the vehicle. The subject was arrested by police and charged with criminal offences. An investigation report was provided to the Department of Field Support for appropriate action.

United Nations Mission in South Sudan (UNMISS)

Internal audit activities

68. OIOS issued 61 audit recommendations and eight audit reports to UNMISS:

- *Security of United Nations staff and premises (2013/003)*
- *Facilities management (2013/044)*
- *Air transport management (2013/064)*
- *Administration and management of rations contracts (2013/056)*
- *IPSAS preparedness: physical verification of property, plant and equipment and inventory asset registers (2013/058)*
- *Receiving and inspection (2013/109)*
- *Medical services (2013/113)*
- *Local procurement of goods and services (2013/126)*

Critical recommendations

69. *Audit of medical services (2013/126).* UNMISS medical clinics and hospitals did not always meet the minimum recommended United Nations standards. For example, 5 of the 13 clinics visited did not have basic field laboratories, ambulances in 3 of the clinics lacked emergency medical equipment, and the X-ray machine in 1 of the hospitals had been unserviceable for over six months. As clinics were not properly equipped, Mission personnel had to be evacuated to a higher-level clinic, resulting in increased evacuation costs and a higher risk of staff not being able to receive medical treatment on a timely basis. OIOS recommended that UNMISS conduct a mission-wide inspection of medical facilities and take action to ensure that United Nations clinics and hospitals met the required standards. UNMISS accepted the recommendation and was taking action to ensure that the required standard would be met by mid-2014.

70. In the same audit, OIOS observed that UNMISS had insufficient stocks of vaccines for critical diseases, impacting the ability of the Mission to provide personnel with the necessary vaccines and booster doses for hepatitis A, hepatitis B, typhoid and meningitis. UNMISS also had to discard imported vaccinations, as the cold chain was broken owing to difficulties in clearing shipments through customs in South Sudan. OIOS recommended that UNMISS take action to ensure that adequate quantities of vaccines were maintained. UNMISS accepted the recommendation and was implementing it.

71. *Audit of air transportation management (2013/064).* UNMISS had not implemented adequate controls over processing special flight requests, with more than 60 per cent of special flight requests reviewed being processed without sufficient time to implement adequate risk-mitigating measures. For example, 95 per cent of the requests reviewed were not accompanied with the security and demining clearances necessary for secure take-off and landing. Also, more than 50 per cent of UNMISS flights were classed as special flights. These flights were not always properly justified and resulted in additional costs, as in some cases, passengers could have been serviced by regular flights. OIOS recommended that UNMISS implement procedures to ensure that the scheduling of special flights was:

(a) authorized sufficiently well in advance to implement risk mitigating measures; and (b) properly justified with confirmation that passengers could not be accommodated through regular flights. UNMISS accepted and implemented the recommendation.

72. In the same audit, OIOS observed that UNMISS did not properly manage the air tasking documents of the 62 flights reviewed. Of those flights: (a) 10 had no aircraft tasking orders; (b) 15 had no after-mission reports; (c) 13 had no aviation risk-management assessments; (d) 7 had no flight plan; and (e) 12 had no loading sheets. It was therefore unclear whether UNMISS had complied with the required operational and safety requirements. OIOS recommended that UNMISS implement a system to ensure that air tasking documents were completed and appropriately filed. UNMISS accepted and implemented the recommendation.

73. *Facilities management (2013/044).* UNMISS did not systematically evaluate the performance of its contractors for facilities management services and poor performance was not reflected in the evaluation reports that were completed. In addition, contract terms were not fully implemented for three contractors. For instance, UNMISS could not obtain access to the catering contractor's premises to inspect the hygienic conditions after an amoeba outbreak, even though this had been a condition of the contract. OIOS recommended that UNMISS inspect the service contractor's facilities to obtain assurance that all efforts had been made to prevent any future recurrence of an amoeba outbreak. UNMISS accepted and implemented the recommendation.

74. In the same audit, OIOS observed that UNMISS had not developed procedures assigning responsibility to various sections for managing and maintaining facilities, resulting in inadequate living conditions and office accommodations. For example, 60 per cent of engineering work orders reviewed were either not attended to or completed with up to three months' delay. Consequently, critical problems such as leaking roofs and sewage were not attended to in a timely manner. OIOS recommended that UNMISS: (a) develop standard operating procedures to assign responsibility for managing and maintaining facilities; and (b) take action to improve the condition of office and accommodation units. UNMISS accepted the recommendations and took action to develop standard operating procedures and also established a working committee to coordinate accommodation management activities and to prioritize and resolve issues.

Investigation activities

75. OIOS issued two investigation reports related to UNMISS:

- *Investigation report on misuse of information and communications technology resources at the former United Nations Mission in the Sudan (UNMIS) (0394/11)*
- *Investigation report on breach of contract by a contractor (0270/12)*

In addition, OIOS issued four closure reports related to unsubstantiated misconduct (*0630/11, 0072/09, 0253/11, 0352/12*).

76. *Case 0352/12.* In UNMISS, there was alleged sexual exploitation and abuse involving a minor by an employee of an UNMISS vendor. OIOS effectively used DNA (biological samples) to establish whether the alleged misconduct had taken place. Ultimately, the matter was not substantiated and a closure report was issued.

77. *Case 0270/12.* In UNMISS there was an investigation to establish whether an UNMISS vendor had met its contractual obligations to take reasonable steps to prevent sexual exploitation and abuse in the workplace. It was reported that, in April 2012, a national employed as a cleaner was sexually assaulted. The investigation explored several key aspects in this regard, inclusive of, but not limited to, the vendor's recruitment practices, contract management, training activities and established avenues for reporting misconduct in the workplace. Ultimately, it was found that the vendor might not have taken "all appropriate measures to prevent sexual exploitation or abuse of anyone by its employees". OIOS issued appropriate recommendations to the Department of Field Support.

United Nations Integrated Mission in Timor-Leste (UNMIT)

Internal audit activities

78. OIOS issued five audit recommendations and three audit reports to UNMIT:

- *Environmental issues (2013/004)*
- *Phasing out of human resources (2013/036)*
- *Asset disposal (2013/043)*

Investigation activities

79. OIOS issued four investigation reports related to UNMIT:

- *Investigation report on a fraudulent education grant claim by a staff member (0320/13)*
- *Investigation report on fuel fraud by a former United Nations Volunteer (0311/12)*
- *Investigation report on fuel fraud by a staff member (0090/12)*
- *Investigation report on sexual assault by a United Nations police officer (0514/12)*

In addition, OIOS issued three closure reports related to unsubstantiated misconduct (*0049/13, 0499/11, 0319/13*).

80. *Cases 0090/12* and *0311/12.* OIOS investigated a report of fuel fraud in a generator site in the UNMIT barracks. The investigation found evidence of collusion between two UNMIT staff members and a United Nations fuel vendor and involved the false certification of fuel dockets by the UNMIT staff members, which was estimated to have caused a loss of more than $135,000. The investigation found that the vendor had engaged the services of a subcontractor to provide local drivers without informing UNMIT or seeking the required approvals. The local drivers were found to be involved in the fuel fraud scheme. OIOS notes that the United Nations vendor was reluctant to cooperate with the OIOS investigation. OIOS issued two investigation reports and an advisory report to the Department of Field Support.

81. *Case 0514/12.* OIOS investigated a report of the sexual abuse of an employee of an international non-governmental organization by a United Nations police officer. The reported misconduct was not substantiated owing to conflicting evidence being provided by both the victim and the subject, with the latter having already been repatriated at the time of the OIOS investigation. The Department of

Field Support transmitted the OIOS report to the troop-contributing country in June 2013 for appropriate action.

United Nations Regional Office for Central Africa (UNOCA)

Internal audit activities

82. OIOS issued five audit recommendations and one audit report to UNOCA:

- *United Nations Regional Office for Central Africa (2013/118)*

United Nations Operation in Côte d'Ivoire (UNOCI)

Internal audit activities

83. OIOS issued 46 audit recommendations and six audit reports to UNOCI:

- *United Nations police capacity-building programmes (2013/006)*
- *IPSAS preparedness: property, plant and equipment and inventory opening balances (2013/058)*
- *Fuel management (2013/062)*
- *Receiving and inspection (2013/109)*
- *Local procurement of goods and services (2013/99)*
- *Accounts receivable and payable (2013/042)*

Critical recommendations

84. *United Nations police capacity-building programmes (2013/006).* UNOCI had developed a concept of operations for 2010/11 and 2011/12, which contained a strategic framework and guidance for building the capacity of the Ivorian National Police and Ivorian National Gendarmerie. However, owing to the post-presidential election crisis, UNOCI had not implemented the 2010/11 plan and did not develop an operational plan for 2011/12 to address the important challenges that had been identified in the operations of national police and gendarmerie. OIOS recommended that operational plans be developed for capacity development of the national police and gendarmerie focusing on projects and activities that were achievable in the near future pending the implementation of the security sector reform. The United Nations police accepted and implemented the recommendation.

85. In the same audit, OIOS observed that as at the end of 2012, UNOCI had filled 93 of the 205 additional police posts authorized by the Security Council in its resolution 2000 (2011). Also, UNOCI had not classified these posts according to specialist areas to prioritize where expertise was critically needed, which prevented the timely recruitment of the experts. OIOS recommended that UNOCI, in collaboration with the Department of Peacekeeping Operations, prioritize its specialist needs and refocus its efforts to recruit police experts for the vacant positions so as to ensure the effective implementation of capacity-building programmes. UNOCI accepted and implemented the recommendation.

Investigation activities

86. OIOS issued four investigation reports related to UNOCI:

- *Investigation report on misuse of information and communications technology resources by a former United Nations Volunteer (0098/13)*
- *Investigation report on misuse of office by a staff member (0115/11)*
- *Investigation report on sexual exploitation and abuse by a United Nations police officer (0604/11)*
- *Investigation report on sexual exploitation and abuse by members of a formed police unit (0387/11)*

In addition, OIOS issued two closure reports related to unsubstantiated misconduct (*0442/11, 0482/11*).

87. *Case 0098/13.* A United Nations Volunteer, who was repatriated on 6 September 2013, was identified as having stored on his United Nations computer, and distributed through the United Nations e-mail system, pornography, including indecent images of children. As a result, other staff members were discovered to have used the e-mail system to send pornographic material, including indecent images of children — four additional cases are currently under investigation. OIOS issued a recommendation to the Department of Field Support for appropriate action in the event that the United Nations Volunteer should seek re-employment with the Organization.

United Nations Peacebuilding Support Office

Internal audit activities

88. OIOS issued four audit recommendations and one audit report to the United Nations Peacebuilding Support Office:

- *Audit of the Peacebuilding Support Office (2013/091)*

Office of the United Nations Special Coordinator for the Middle East Peace Process (UNSCO)

Internal audit activities

89. OIOS issued two audit recommendations and one audit report to UNSCO:

- *Preparedness for IPSAS implementation (2013/120)*

Investigation activities

90. OIOS issued one closure report to UNSCO related to unsubstantiated misconduct (*0301/13*).

Office of the United Nations Special Coordinator for Lebanon (UNSCOL)

Internal audit activities

91. OIOS issued eight audit recommendations and two audit reports to UNSCOL:

- *Audit of security operations and administrative functions (2013/121)*
- *Human resources management (2013/021)*

United Nations Support Office for the African Union Mission in Somalia (UNSOA)

Internal audit activities

92. OIOS issued 36 audit recommendations and 7 audit reports to UNSOA:

- *Construction of facilities and infrastructures in support of the African Union Mission in Somalia (AMISOM) (2013/048)*
- *IPSAS preparedness: physical verification of property, plant and equipment and inventory asset registers in field operations (2013/058)*
- *Control procedures established for equipment and supplies provided in support of AMISOM (2013/022)*
- *Use of official vehicles (2013/090)*
- *Administration and management of food rations contracts (2013/056)*
- *Receiving and inspection (2013/109)*
- *Accounts receivable and payable (2013/133)*

Investigation activities

93. OIOS issued two investigation reports related to UNSOA:

- *Investigation report on forgery and procurement fraud by a staff member at UNSOA (0346/11)*
- *Investigation report on submission of false employment and education details in recruitment by a staff member at UNSOA (0472/10)*

In addition, OIOS issued two closure reports related to unsubstantiated misconduct (*0359/10, 0362/12*).

United Nations Truce Supervision Organization (UNTSO)

Internal audit activities

94. OIOS issued 15 audit recommendations and three audit reports to UNTSO:

- *Local procurement of goods and services (2013/008)*
- *IPSAS preparedness: property, plant and equipment and inventory opening balances (2013/130)*
- *Military observer activities (2013/119)*

Critical recommendations

95. *Local procurement of goods and services (2013/008).* UNTSO procurement staff, contrary to the United Nations Procurement Manual, did not obtain the approval of the Chief of Mission Support when requesting vendors to submit a best and final offer. In three procurement cases reviewed, the request for best and final offer was not appropriate, as technically qualified vendors had already submitted offers or the changes to the initial statement of works were significant such that a re-solicitation process needed to be done. OIOS recommended that UNTSO comply with the United Nations Procurement Manual and ensure that the use of best and

final offer be justified and properly approved. UNTSO accepted and implemented the recommendation.

96. UNTSO requisitioners, in a sample of 7 of the 23 cases reviewed, held discussions with vendors on technical issues during the procurement process without involving the Procurement Section, but kept no records of those discussions. UNTSO accepted and implemented the recommendation to ensure that a procurement officer and at least one other staff member were involved in discussions and negotiations with vendors and to include the results of these discussions in the procurement case files.

97. In the same audit, UNTSO staff involved in the procurement process did not receive sufficient substantive training. For example, only two of six procurement staff completed the mandatory online training. As a result, there were control weaknesses and non-compliance with the United Nations Procurement Manual in all 23 procurement cases reviewed. OIOS recommended that UNTSO procurement staff and other staff involved in the procurement process be provided with additional training to ensure that they performed their functions effectively. UNTSO confirmed that procurement staff had completed the mandatory online training.

98. UNTSO was planning to renovate and rehabilitate its headquarters; however it had not established a management structure for overseeing the project. As a result, there was insufficient monitoring of selected contractors and therefore delays in project implementation. UNTSO accepted and implemented the recommendation to ensure that there was adequate project management capacity to oversee, monitor and effectively report on the implementation of its rehabilitation and renovation projects.

B. Evaluation activities

99. In 2013, the Inspection and Evaluation Division issued three reports. The first was a review of the reporting by United Nations peacekeeping missions on the protection of civilians (A/67/795) and the second was an evaluation of how flexibility and adaptability in the operations of UNIFIL had affected its results.

100. The review of reporting on the protection of civilians determined that while the Department of Peacekeeping Operations and the Department of Field Support had actively guided missions to support a common understanding of the concept of protection of civilians and related planning, no specific guidance had been issued on performance reporting within the results-based budgeting frameworks. Furthermore, while missions had made progress in incorporating information related to the protection of civilians into their performance reports, this had been uneven and it was likely that it had been influenced by the missions' specific contexts and challenges. Missions had included a variety of indicators that were linked to violence, including civilian deaths and sexual violence, but such use was inconsistent and intermittent across and within missions. The analysis also indicated that there were apparent inconsistencies in the number of deaths reported in budget performance reports and in selected mission-specific reports of the Secretary-General.

101. The Division made three recommendations to address the shortcoming, as indicated above. The Departments of Peacekeeping Operations and Field Support accepted these recommendations and agreed on an action plan for implementation.

102. With regard to the evaluation on flexibility and adaptability in the operations of UNIFIL (*IED-13-001*) and the impact on its results, the Division reported that UNIFIL had demonstrated flexibility and adaptability and achieved positive results in many aspects of its work. As a result, UNIFIL had been able to respond rapidly and constructively to incidents in its area of operations. UNIFIL had also demonstrated flexibility in responding to changing circumstances in its wider environment.

103. The Division recommended that the interactions between UNIFIL and the United Nations Special Coordinator in Lebanon be extended and further streamlined; that the negative consequences of frequent rotation of national contingents and their leadership be minimized; and that internal obstacles to smoother and more efficient collection and internal dissemination of information be identified and reduced. The Departments of Peacekeeping Operations and Field Support responded positively to the recommendations by developing an acceptable action plan.

104. The third report was a meta-evaluation of peacekeeping evaluations and led to the establishment of an institutional framework for cooperation between OIOS and the Department of Peacekeeping Operations that is sustained by quarterly meetings and has become a forum for exchange of evaluation-related information, identifying emerging issues and raising evaluation standards.